

5 where the valuation upon which the tax is levied does not exceed
 6 twenty-five (25) million dollars; one and one-quarter ($1\frac{1}{4}$) mills in
 7 counties where the valuation upon which the tax is levied exceeds
 8 twenty-five (25) million dollars and does not exceed thirty (30) mil-
 9 lion dollars; one (1) mill in counties where the valuation upon which
 10 the tax is levied exceeds thirty (30) million dollars and does not ex-
 11 ceed forty (40) million dollars; three-fourths ($\frac{3}{4}$) mill in counties
 12 where the valuation upon which the tax is levied exceeds forty (40)
 13 million dollars; provided, however, that in counties containing a city
 14 assessing district and the valuation of the taxing districts of the
 15 county which are assessed by the county assessor exceed forty (40)
 16 million dollars a levy of not to exceed one mill may be made."

Approved May 14, 1957.

CHAPTER 216

INHERITANCE TAX LIEN

H. F. 585

AN ACT to amend section four hundred fifty point seven (450.7), Code 1954, relating to the limitation of the inheritance tax lien where the decedent died on or before the fourth day of July 1941 and exceptions thereto.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred fifty point seven (450.7), Code
 2 1954, is hereby repealed and re-enacted to read as follows:
 3 "The tax shall be and remain a legal charge against and a lien upon
 4 such estate, and any and all the property thereof from the death of
 5 the decedent owner until paid subject to the limitation that inheri-
 6 tance taxes owing with respect to any passing of property includable
 7 in the estates of deceased persons who died on or before July 4, 1941
 8 under any inheritance tax laws of this State shall no longer be a lien
 9 against such property except to the extent such taxes are attributable
 10 to remainder or deferred interests therein which did not finally vest
 11 in possession on or before such date. The filing in the office of the clerk
 12 of the receipt in full, or certificate of nonliability, of the state tax
 13 commission or an order of court specifically finding that the estate is
 14 exempt from tax shall release said lien as to all property reported in
 15 the estate."

Approved May 14, 1957.

CHAPTER 217

INHERITANCE TAXES

H. F. 169

AN ACT to amend section four hundred fifty point twenty-eight (450.28), Code 1954, relating to notice of appraisalment for inheritance tax purposes.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred fifty point twenty-eight (450.28),
 2 Code 1954, is hereby amended by striking all after the comma (,) in